

**25th XBRL EUROPE
DIGITAL WEEK**

Online conference

15-18th June 2020



Smart Analytics with ESEF Data – the future of digital reporting

- **K Balachandran**
- Co-founder, IRIS Business Services Limited
- Member of XBRL International, XBRL Europe, XBRL US, XBRL South Africa

ESEF Mandate Details



Effective Date

1 January 2020



Format of Filing

iXBRL



Scope of XBRL tagging

- Detailed tagging of Financial Statements (from 2020)
- Block tagging for notes (from 2022)
- Detailed tagging of notes (voluntary)

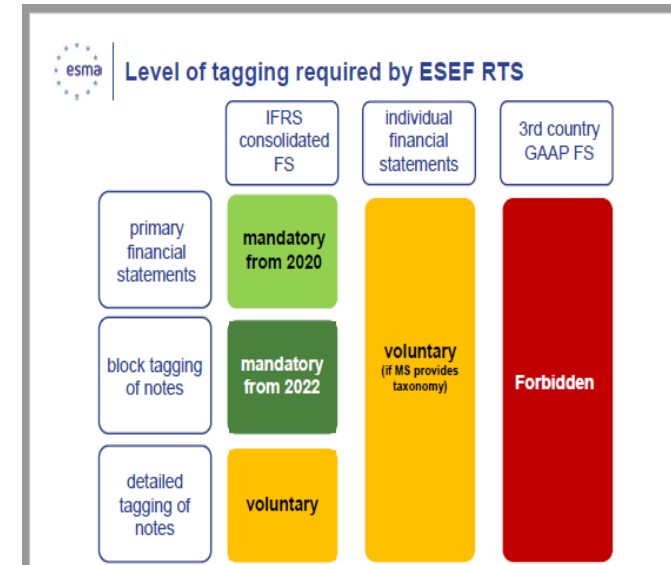


Tagging Guidelines

- Tag using ESMA taxonomy for concepts that are present, for rest create 'extensions'
- Only Consolidated financials needs to be XBRL tagged, XBRL for Standalone financials is voluntary.

Link to ESMA site:

<https://www.esma.europa.eu/policy-activities/corporate-disclosure/european-single-electronic-format>



Benefits of Structured Data

Data For Better Governance

Filing Compliance

Provides a snapshot of the compliance status.

Filing Quality

Check for completeness, timeliness and risk factors.

Peer & Sector Analysis

Various parameters which you can use to analyze company performance.

Monetization of Data

Data Feeds

Financial and historic data in multiple formats.

Peer & Sector Analysis

Various parameters which you can use to analyze company performance.

Investor Relations

Fully functional Investor Relations pages served from a central server.

A Nuclear Energy Company in Romania

CleanData^β

Home

Analytics

Peer Group

Ashok Kumar

en US

Home

>

Normalized

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Normalized

Financial Statements

Key Indicators

Annual

Millions

Select Period

en-US

Normalized

Export

Compare

Income Statement

Balance Sheet

Cash Flows

Disclosures : Select disclosure or search for a disclosure in the list

Company Name	S.n. Nuclearelectrica S.a.			
Normalized Fiscal Period	FY 2019		FY 2018	
Period Duration (End Date)	12M (2019-12-31)		12M (2018-12-31)	
Income Statement	Annual (lei)	%	Annual (lei)	%
Income Statement				
+ Revenues	2,417.42	100	2,178.86	100
+ Cost of Revenue	806.86	33	700.52	32
• Gross Profit	1,610.57	67	1,478.34	68
+ Operating Expenses	981.15	41	941.81	43
• Operating Income (Loss)	629.42	26	536.53	25
+ Nonoperating Income (Expense)	1.76	0	36.05	2
• Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncontrolling Interest	631.17	26	572.58	26

Choose your language to see reports

CleanData^β

[Home](#) [Analytics](#) [Peer Group](#) [Ashok Kumar](#) [en US](#)

[Peer Group](#) > [Normalized](#) > [Home](#) > [Normalized](#)

Financial Statements

Key Indicators

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en-US

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E

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• Income Tax Expense (Benefit)	95.61	4	162.01	7

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English - US

Arabic - UAE

Bulgarian

Italian

French

Romanian

An Energy Company in Italy

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Home Analytics Peer Group Ashok Kumar en US

Peer Group > Home > Normalized

Financial Statements Key Indicators

Annual Millions Select Period

en-US Normalized Export Compare

Income Statement Balance Sheet Cash Flows

Disclosures : Select disclosure or search for a disclosure in the list

Company Name	Enel Spa			
Normalized Fiscal Period	FY 2018		FY 2017	
Period Duration (End Date)	12M (2018-12-31)		12M (2018-01-01)	
Income Statement	Annual (€)	%	Annual (€)	%
Income Statement				
Revenues	75,672.00	100	74,639.00	100
Cost of Revenue	54,598.00	72	54,021.00	72
Gross Profit	21,074.00	28	20,618.00	28
Operating Expenses	11,657.00	15	11,404.00	15
Operating Income (Loss)	9,417.00	12	9,214.00	12
Nonoperating Income (Expense)	(1,565.00)	(2)	(2,114.00)	(3)
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncontrolling Interest	7,852.00	10	7,100.00	10

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Comparison of a Romanian Vs US Co

CleanData^β Home Analytics Peer Group Ashok Kumar en US

Home > Normalized > Home > Normalized > Normalized

Financial Statements Key Indicators

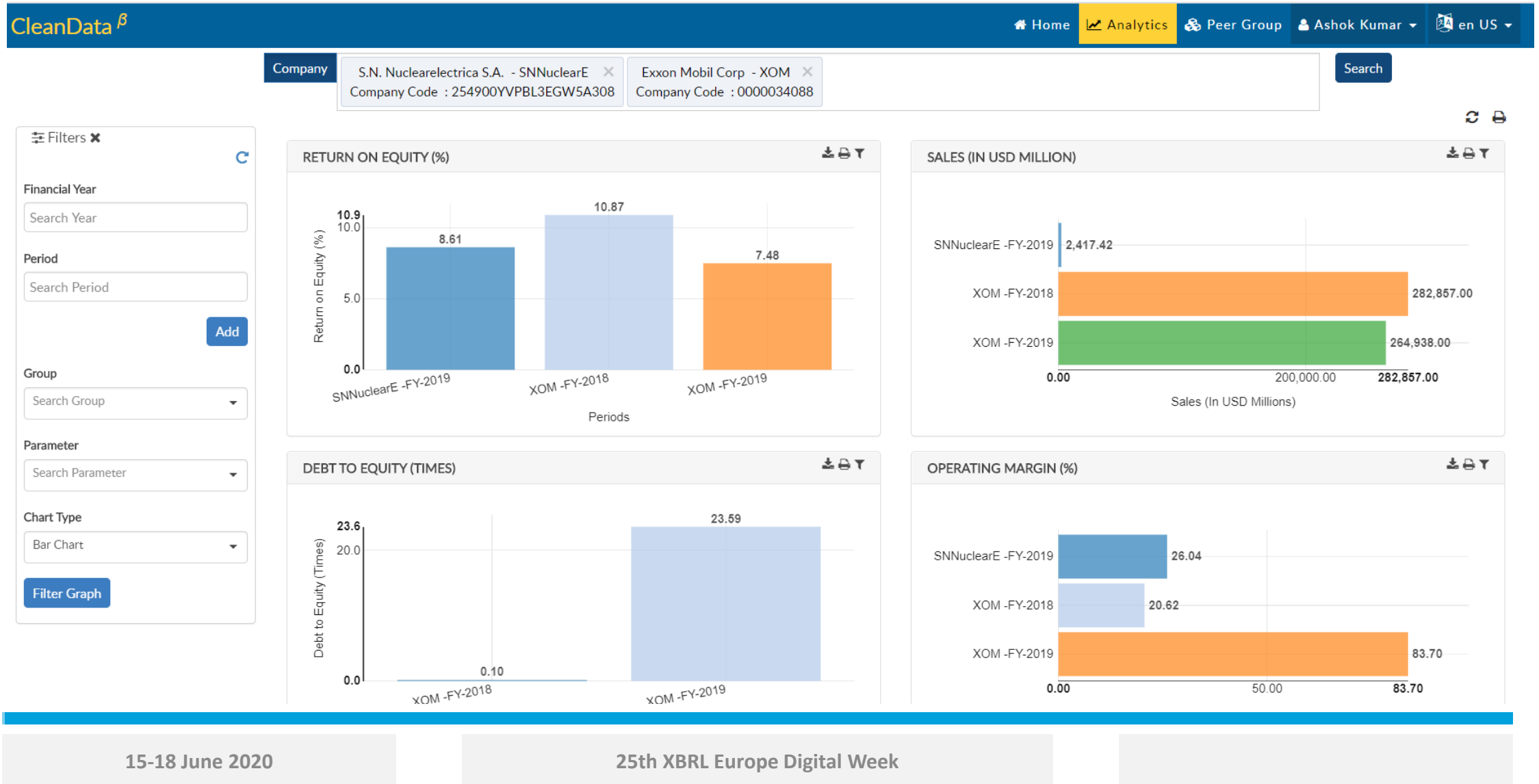
Annual Millions Select Period

Income Statement Balance Sheet Cash Flows Disclosures : Select disclosure or search for a disclosure in the list

Download data into an excel

Company Name	S.n. Nuclearelectrica S.a.				Exxon Mobil Corp			
Normalized Fiscal Period	FY 2019		FY 2018		FY 2019		FY 2018	
Period Duration (End Date)	12M (2019-12-31)		12M (2018-12-31)		12M (2019-12-31)		12M (2018-12-31)	
Income Statement	Annual (lei)	%	Annual (lei)	%	Annual (\$)	%	Annual (\$)	%
Income Statement								
Revenues	2,417.42	100	2,178.86	100	264,938.00	100	290,212.00	100
Cost of Revenue	806.86	33	700.52	32				
Gross Profit	1,610.57	67	1,478.34	68	264,938.00	100	290,212.00	100
Operating Expenses	981.15	41	941.81	43	43,192.00	16	45,609.00	16
Operating Income (Loss)	629.42	26	536.53	25	221,746.00	84	244,603.00	84
Nonoperating Income (Expense)	1.76	0	36.05	2	3,084.00	1	2,759.00	1
Income (Loss) from Continuing Operations before Equity Method Investments, Income Taxes, Extraordinary Items, Noncont...	631.17	26	572.58	26	224,830.00	85	247,362.00	85

Smart Dashboards for Quick Analysis



Create your own data models

Book1 - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View iConnect

Clipboard Font Alignment Number Styles Cells Editing

D6 =GetCompanyName(D\$4)

AS REPORTED

Element Label XBRL Tag Enel SpA

Operating Income ProfitLoss 9,900,000,000

ProfitLossBeforeTax ProfitLoss 8,201,000,000

Income taxes IncomeTax 1,851,000,000

Net income from continuing operations ProfitLoss 6,350,000,000

NORMALIZED DATA FOR COMPARISON ACROSS INDUSTRIES

WOCMU6HCLC OJWNPRZS33 XOM

FY 2018

Element Label XBRL Tag Enel SpA Exxon Mobil Corp

Operating Income (Loss) OperatingIncome 9,417,000,000 58,312,000,000

Income (Loss) from Continuing Operations IncomeLoss 8,201,000,000 30,953,000,000

Income Tax Expense (Benefit) IncomeTax 1,851,000,000 9,532,000,000

Income (Loss) from Continuing Operations IncomeLoss 6,350,000,000 21,421,000,000

Simple excel add-in to pick companies of your choice

Get reported data and normalized data for peer benchmarking and cross-industry analysis

Company Peers

OJWNPRZS33 FY 2018

Data Types

☐ Reported ☒ Normalized ☐ Derived ☐ Earnings

Search Element here...

☐ Nonoperating income (Expense)

☐ Income (Loss) from Continuing Operations before Equity Method Investments

☐ Income (Loss) from Equity Method Investments

☐ Income (Loss) from Continuing Operations before Income Taxes, Extraordinary Items

☐ Income Tax Expense (Benefit)

☐ Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest

☐ Income (Loss) from Discontinued Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest

☐ Net Income (Loss), Including Portion Attributable to Noncontrolling Interest

Applying ESEF for Non GAAP Measures

Applying ESEF for Non GAAP Measures

Earnings release of ENEL (Italy) for FY 2019

EBITDA and ORDINARY EBITDA

The following table reports EBITDA by **business line**:

EBITDA (millions of euros)	2019	2018	Change
Thermal Generation and Trading	1,395	1,117	24.9%
Enel Green Power	4,604	4,608	-0.1%
Infrastructure and Networks	8,278	7,539	9.8%
End-user markets	3,287	3,079	6.8%
Enel X	158	124	27.4%
Services	126	85	48.2%
Other, eliminations and adjustments	(144)	(201)	28.4%
TOTAL	17,704	16,351	8.3%

Earnings release of EDF (France) for FY 2019

Change in EDF group's EBITDA

(in millions of euros)	2018 ⁽¹²⁾ restated	2019 ⁽¹⁾	Organic change (%)
France – Generation and supply activities	6,327	7,615	+16.1
France – Regulated activities	4,916	5,101	+0.4
EDF Renewables	856	1,193	+33.5
Dalkia	292	349	+4.8
Framatome	202	256	+3.0
United Kingdom	783	772	-4.6
Italy	424	578	+20.8
Other international	240	339	+36.3
Other activities	858	505	-26.2
Total Group	14,898	16,708	+8.4

ENEL - EBITDA and ORDINARY EBITDA (2019)

In mn Euros

Segment	EBITDA	Extended Element	Ordinary EBITDA	Extended Element
Thermal Generation and Trading	1,395	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentOneMember	1,616	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentOneMember
Enel Green Power	4,604	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentTwoMember	4,634	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentTwoMember
Infrastructure and Networks	8,278	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentThreeMember	8,228	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentThreeMember
End-user markets	3,287	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentFourMember	3,287	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentFourMember

ENEL - EBITDA and ORDINARY EBITDA (Continued)

Segment	EBITDA	Extended Element	Ordinary EBITDA	Extended Element
Enel X	158	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentFiveMember	158	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentFiveMember
Services	126	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentSixMember	126	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentSixMember
Other, eliminations and adjustments	-144	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentSevenMember	-144	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization enel_ReportableSegmentSevenMember
TOTAL	17,704	enel_EarningsBeforeInterestTaxesDepreciationAndAmortization	17,905	enel_OrdinaryEarningsBeforeInterestTaxesDepreciationAndAmortization

EDF – Segment EBITDA (2019)

In mn Euros

Segments	EBITDA	Extended Element
France – Generation and supply activities	7,615	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentOneMember
France – Regulated activities	5,101	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentTwoMember
EDF Renewables	1,193	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentThreeMember
Dalkia	349	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentFourMember
Framatome	256	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentFiveMember

EDF - Change in EDF group's EBITDA (Continued)

Segments	EBITDA	Extended Element
United Kingdom	772	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentSixMember
Italy	578	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentSevenMember
Other international	339	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentEightMember
Other activities	505	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization edf_ReportableSegmentNineMember
Total Group	16,708	edf_EarningsBeforeInterestTaxesDepreciationAndAmortization

A high-angle photograph of a business meeting on a wooden table. Two people are shaking hands in the center. Surrounding them are various business documents: a laptop with a spreadsheet, a tablet showing a line graph, a contract, an invoice, and several data sheets with tables and charts. The scene is brightly lit, suggesting a professional and successful transaction.

THANK YOU



For more information, contact:

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IRIS Business Services Limited